CLAIMS

1. A damping material comprising:

at least one type of polymeric material,

wherein the polymeric material has a sea-island structure,

the loss factor tan $\delta_{\rm I}$ of a polymeric material constituting the island phase of the sea-island structure is larger than the loss factor tan $\delta_{\rm M}$ of a polymeric material constituting the sea phase of the sea-island structure, and the ratio of the elastic modulus of the polymeric material constituting the island phase to the elastic modulus of the polymeric material constituting the sea phase is in the range of 0.1 to 2.

- 2. The damping material according to claim 1, wherein gas bubbles are present in the polymeric material constituting the sea phase.
- 3. The damping material according to claim 1 or 2, wherein the shear modulus μ_I of the polymeric material constituting the island phase is in the range of 5 \times 10 5 to 4 \times 10 9 Pa.
- 4. The damping material according to any one of claims 1 to 3, wherein the loss factor tan $\delta_{\rm I}$ of the polymeric material constituting the island phase is in the range of 0.1 to 10.
 - 5. The damping material according to any one of claims 1

to 4, wherein the shear modulus μ_M of the polymeric material constituting the sea phase is in the range of 5 \times 10 6 to 2 \times 10 9 Pa.

- 6. The damping material according to any one of claims 1 to 5, wherein two or more types of polymeric material are contained.
- 7. The damping material according to any one of claims 1 to 5, wherein one type of polymeric material is contained and the polymeric material is a graft copolymer or a block copolymer.
- 8. A damping metal sheet comprising a damping structure in which the damping material according to any one of claims 1 to 7 is bonded on a metal sheet.